

Helping Chinese businesses navigate
their challenges globally



为什么选择安永COIN

Why EY COIN

- ▶ 发挥全球覆盖的网络和深耕当地市场和行业领域的专业团队优势
 - ▶ 依托丰富的海外投资和并购交易服务的资质及经验
 - ▶ 聚焦中国“一带一路”倡议和协助中国企业的战略布局
 - ▶ 覆盖投资前、中、后关键阶段各个环节的一站式服务
 - ▶ 提升中国企业的国际化投资和经营水平，帮助中国投资者决胜全球市场
-
- ▶ Worldwide network coverage based on professional resources with strong local experience and deep industry knowledge
 - ▶ Sound credentials and rich experience in outbound investment and cross-border mergers and acquisitions
 - ▶ Strategic focus on the Belt and Road Initiative (BRI) and assistance to Chinese enterprises in strategic planning
 - ▶ One-stop service covering all stages of investment, from planning to execution, integration and closing
 - ▶ Devoted support to Chinese investors in enhancing their internationalized investment and management capabilities, and winning in the global market



contents

前言 Foreword	05
中国海外投资业务部 (COIN) China Overseas Investment Network	06
安永COIN如何在行业中别树一帜 How EY COIN makes a difference	09
“一带一路”对中国海外投资和全球化的影响 Impact of BRI on China outbound investment and globalization	10
安永全程一站式的服务 The EY one-stop services	12
海外投资的挑战及安永团队可以提供的协助 Challenges in outbound investment and how EY teams can help	14
安永——全球业务整合的专业服务机构 EY – A globally integrated professional services organization	17
安永全球COIN网络 The EY Global COIN network	18



Foreword

前言 Foreword

当前世界格局正发生着影响深远的变化，地缘政治风险普遍攀升，全球化进程正在被重塑。在此变局之下，中国政府提出在“十四五”时期要促进“国内国际双循环”的发展模式，充分利用国内国际两个市场的两种资源，优化两个市场的布局，积极促进引进外资和对外投资协调发展；同时，继续推动共建“一带一路”高质量发展，坚持合作共赢和共同发展，积极参与全球经济治理，以高水平打造国际合作和竞争新优势。

虽然短期内各种政治、经济风险难以消除，但从中长期看，“走出去”仍将是中企成长为全球行业领先企业的必经之路。因此，中企需要不断增强自身在国际市场上的竞争力，更广更深地参与全球产业链和供应链的调整。

近年来，安永中国海外投资业务部见证了许多中企“走出去”的历程，并在此过程中为他们提供专业协助。未来，安永将一如既往地整合全球资源，帮助中国企业顺势而为，把握先机，实现可持续增长。



周昭媚
中国海外投资业务部全球主管
“一带一路”主管

Loletta Chow
Global Leader, China Overseas
Investment Network
Belt and Road Task Force Leader

The current global landscape is changing with far-reaching impact whilst geopolitical risk is rising and globalization being reshaped. In this regard, China proposed the new development pattern of “dual circulation” for the 14th Five-Year Plan period (2021-2025), in order to boost domestic and international market interactions, enhance development of the home and overseas markets, and promote coordinated development of inbound and outbound investment activities. The country is set to further strengthen quality development of the BRI for more cooperation, in addition to actively participating in the area of global economic governance, achieving high-level international cooperation and improving competitiveness.

The political and economic risks may remain in the short term. The “going abroad” approach stands as a trend for Chinese enterprises to grow in the international market. Chinese enterprises will continue to increase their strengths and participate in the shift of the global industrial and supply chains more broadly and deeply.

In recent years, the EY China Overseas Investment Network witnessed the journey of a number of Chinese enterprises going abroad and provided assistance to them along the way. Going forward, professionals in the EY global network are ready to provide the up-to-date multidisciplinary services for Chinese enterprises and help them realize their international growth in a timely and sustainable manner.

中国海外投资业务部（COIN）

中国海外投资业务部（China Overseas Investment Network，简称“COIN”）将安永全球的专业人员连接在一起，促进相互协作，为中国企业的国际化发展提供全球一致的高质量服务。安永在美洲、EMEIA（欧洲、中东、印度及非洲）和亚太各大区设置了专业的中国商业顾问团队，服务网络覆盖全球超过70个国家和地区。

COIN是安永向客户提供全球无缝、高质量服务承诺的一部分，为到海外拓展业务的中国公司提供服务。安永全球一体的服务网络使COIN能调动有敬业精神、具有丰富当地经验及深入行业知识的专业团队为客户提供各类专业服务。

美洲区 Americas

- | | |
|---------|--------------------|
| ▶ 加拿大 | ▶ Canada |
| ▶ 美国 | ▶ United States |
| ▶ 加勒比地区 | ▶ Caribbean Region |
| ▶ 以色列 | ▶ Israel |
| ▶ 玻利维亚 | ▶ Bolivia |
| ▶ 厄瓜多尔 | ▶ Ecuador |
| ▶ 牙买加 | ▶ Jamaica |
| ▶ 墨西哥 | ▶ Mexico |
| ▶ 秘鲁 | ▶ Peru |
| ▶ 委内瑞拉 | ▶ Venezuela |
| ▶ 阿根廷 | ▶ Argentina |
| ▶ 巴西 | ▶ Brazil |
| ▶ 智利 | ▶ Chile |

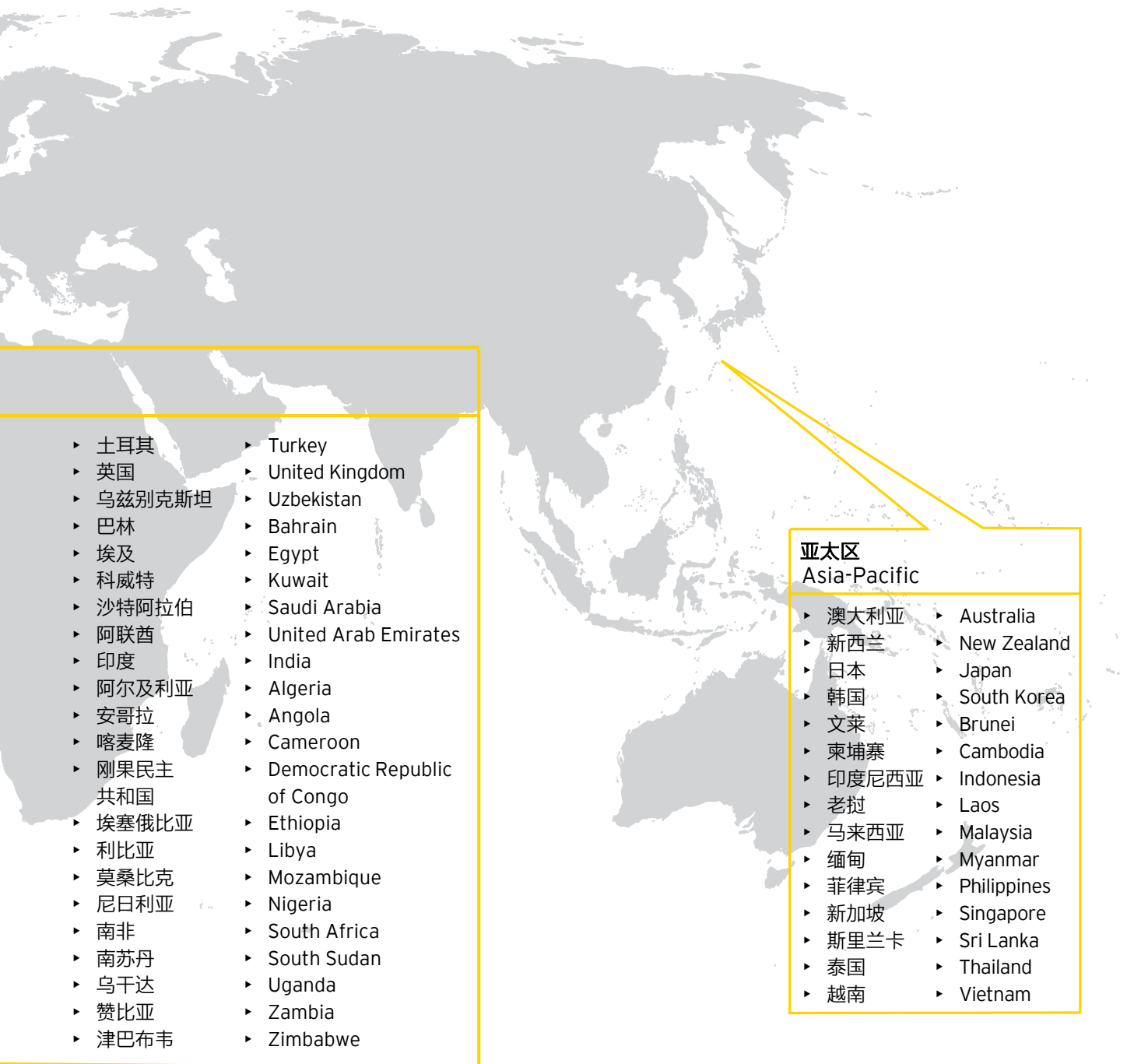
欧洲、中东、印度及非洲区 EMEIA

- | | |
|----------|------------------|
| ▶ 奥地利 | ▶ Austria |
| ▶ 比利时 | ▶ Belgium |
| ▶ 捷克 | ▶ Czech Republic |
| ▶ 丹麦 | ▶ Denmark |
| ▶ 芬兰 | ▶ Finland |
| ▶ 法国 | ▶ France |
| ▶ 德国 | ▶ Germany |
| ▶ 希腊 | ▶ Greece |
| ▶ 匈牙利 | ▶ Hungary |
| ▶ 意大利 | ▶ Italy |
| ▶ 哈萨克斯坦 | ▶ Kazakhstan |
| ▶ 吉尔吉斯斯坦 | ▶ Kyrgyzstan |
| ▶ 卢森堡 | ▶ Luxembourg |
| ▶ 荷兰 | ▶ Netherlands |
| ▶ 挪威 | ▶ Norway |
| ▶ 巴基斯坦 | ▶ Pakistan |
| ▶ 波兰 | ▶ Poland |
| ▶ 葡萄牙 | ▶ Portugal |
| ▶ 罗马尼亚 | ▶ Romania |
| ▶ 西班牙 | ▶ Spain |
| ▶ 瑞典 | ▶ Sweden |
| ▶ 瑞士 | ▶ Switzerland |

China Overseas Investment Network

The China Overseas Investment Network (COIN) connects EY professionals around the globe, facilitates cooperation and provides consistent and coordinated services to Chinese clients to make outbound investments. Building on the existing China Business Group in the Americas, EMEA and Asia-Pacific areas, COIN has expanded its network to over 70 countries and territories around the world.

COIN is part of the EY commitment to provide seamless and high-quality client services to assist Chinese companies in going global and doing business overseas. The EY global organization with strong local experience and deep industry knowledge enables faster responses and professional services for clients.





安永COIN如何在行业中别树一帜

► 国际化背景和本土化专业人才

安永全球整合的服务网络和本地经验丰富的专业人员能够使客户从中受益，在全球几乎每个国家的市场中都有很强的业绩。安永在大中华区所具备的丰富资源以及大量的境外投资经验能够协助中国企业进行海外投资活动。

► 多种语言的无缝专业服务

安永在审计、税务、战略与交易和咨询服务等各个领域都有精通多国语言的专业人员。COIN团队中许多专业人员拥有中国背景、熟练掌握中文且在您可能进行投资的各大主要国家或地区居住及工作。此外，也有许多来自海外的专业人员，他们在中国居住，能协助跨国客户进行各项与中国相关的投资活动。

► COIN的资质和经验

COIN团队曾协助众多拥有国际化战略目标的中企拓展海外市场或进行重要的跨境并购交易活动。过去三年，安永团队曾在海外国家和地区服务了超过3,600家大中华区客户，执行的服务项目数量超过90,000个。安永团队提供的服务包括战略与交易、财务、税务和咨询服务等，不仅包括投资前的战略规划与风险评估等，同时包括收购与整合过程中的尽职调查与估值，以及如何在出售与拆分中更好进行资产剥离，帮助客户提高盈利能力，优化投资组合，实现可持续增长。

安永具备丰富跨国投资经验的专业人员服务过的重点行业包括：金融服务、科技、先进制造、医疗、消费品、基础设施、新能源、电力与公共事业、油气业以及采矿业等。

How EY COIN makes a difference

► Global reach and local expertise ► COIN credentials and experience

The EY integrated global services network and local expertise bring great benefits to your global investments; EY has a strong presence and rich experience in almost every country in the world. COIN has dedicated local resources in China that are highly experienced in helping Chinese companies with their overseas investment activities.

► Seamless multilingual service teams

EY professionals in the Assurance, Tax, Strategy and Transactions and Consulting services are proficient in various local languages. Many of them are Chinese-speaking professionals currently working in major destination countries where you may be investing in. In addition, EY professionals from overseas who are residing in China can assist multinational clients in investment activities related to China.

COIN worked with many Chinese enterprises as they went abroad and in their numerous significant Chinese outbound transactions. In the past three years, EY teams have served over 3,600 clients from the Greater China region in overseas countries and regions, executing more than 90,000 service projects. EY teams assisted with the strategy and transactions, finance, legal and consulting services, from pre-deal strategic planning and risk assessment to due diligence in the merger and acquisition process, and asset carve-outs in disposal and spin-off projects, with the aim to improve the profitability of clients, enhance investment portfolio and realize sustainable growth.

EY professionals possess solid experience in major sectors such as financial services, technology, advanced manufacturing, health care, consumer products, infrastructure, new energy, power and utilities, oil and gas, and mining.

“一带一路”对中国海外投资和全球化的影响

“一带一路”倡议由中国发起、各方共建、世界共享，以政府间政策协调沟通为基础，各方互联互通，金融机构互相合作，在深化国际合作及促进共建国家经济发展和增长等方面都发挥了重要的作用，通过合作共赢为全球经济复苏注入了新动力。

当前，共建“一带一路”国际环境日趋复杂，但仍面临重大机遇，推进共建“一带一路”高质量发展应与中国构建双循环新发展格局紧密结合，不仅要深化“五通”发展，还要不断开展健康、绿色、数字、创新等新领域合作，培育合作新增长点。目前，部分“一带一路”国家和地区已成为中企海外投资的热门目的地。2022年1月，《区域全面经济伙伴关系协定》（RCEP）正式生

生效签署，标志着全球规模最大的自由贸易协定正式达成，预计将进一步推动“一带一路”倡议的高质量发展。

安永“一带一路”专业服务团队在基础设施建设、能源、金融、通信和制造等领域拥有丰富行业经验，为中国企业在这些国家进行投资和开展业务提供有效协助。近年来，安永已覆盖90%的“一带一路”沿线国家和地区，过去三年安永团队已协助超过1,900家中国企业在“一带一路”共建国家开展业务，总共参与的服务项目超过45,000个。安永专业团队能够帮助企业进行前瞻性的战略规划、风险管理，搭建系统的投资管理框架，为中国企业投资“一带一路”保驾护航。

Impact of the BRI on China outbound investment and globalization

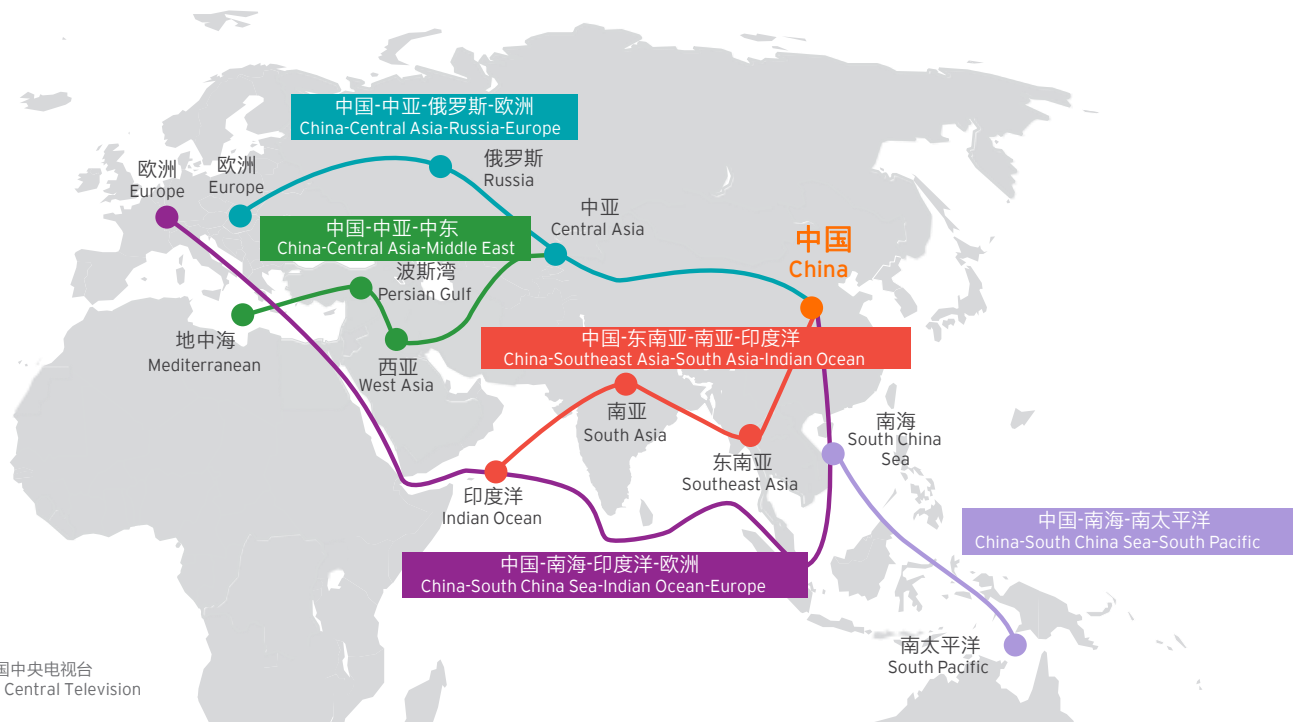
The BRI is initiated by China, jointly built by all parties and shared with the world. It is built on intergovernmental policy coordination and communication, interconnectivity, and cooperation between financial institutions. The initiative has played a significant role in deepening international cooperation and promoting economic development and growth among the partner countries, while the business cooperation has fueled the global economic recovery.

Despite the international dynamics for jointly building the Belt and Road (B&R) is increasingly complex, there remains remarkable opportunities for promoting quality development that is closely linked to the new development pattern of dual circulation. In this light, the “five links” advocated under BRI will be further developed, especially in the areas such as health, green, digital and innovation for more cooperation and growth momentum. Currently, a number of B&R countries and regions are relatively popular destinations for Chinese overseas investment.

The *Regional Comprehensive Economic Partnership* (RCEP) officially effective since January 2022 marked the advent of the largest free trade zone in size in the globe, which will contribute to the quality development of BRI.

The EY B&R professional services teams have extensive experience in providing assistance to Chinese enterprises on investing and doing business in the sectors of infrastructure, energy, financial services, telecommunications, and manufacturing in these markets. In recent years, the services provided by the EY network have covered 90% of the countries and regions along the B&R. In the last three years, EY teams assisted with more than 1,900 Chinese enterprises to expand their business in B&R partner countries and engaged in over 45,000 service projects. EY professional teams provide advice and assistance regarding strategic planning, risk management, structured investment management framework to help Chinese enterprises in their business endeavors in BRI.





安永大中华区“一带一路”专业团队 EY Greater China Belt and Road Task Force



周昭媚
Loletta Chow

香港
Hong Kong

“一带一路”主管
Belt and Road Task Force Leader
+852 2629 3133
loletta.chow@hk.ey.com



杨淑娟
Jane Yang

北京
Beijing

“一带一路”政府及基础设施
行业主管
Government and Public Sector
and Infrastructure Leader
Belt and Road Task Force
+86 10 5815 3331
jane-sj.yang@cn.ey.com



蔡伟年
Andrew Choy

北京
Beijing

“一带一路”国际及并购重组税务
咨询主管
International Tax and Transaction
Services Leader
Belt and Road Task Force
+86 10 5815 3230
andrew.choy@cn.ey.com



郝进军
Julie Hao

北京
Beijing

“一带一路”电力及基础设施
税务服务主管
Power and Infrastructure Tax
Services Leader
Belt and Road Task Force
+86 10 5815 2805
julie.hao@cn.ey.com



张顺源
Soon Yen Chong

上海
Shanghai

“一带一路”东盟税务服务主管
ASEAN Tax Services Leader
Belt and Road Task Force
+86 21 2228 8789
soonyen.chong@cn.ey.com



朱亚明
Alex Zhu

北京
Beijing

“一带一路”投资并购服务主管
& Acquisition Services Leader
Belt and Road Task Force
+86 10 5815 3891
alex.zhu@cn.ey.com



王琰
Yan Wang

北京
Beijing

“一带一路”投融资可行性
及估值主管
Feasibility Study and
Valuation Services Leader
Belt and Road Task Force
+86 10 5815 4975
yan-wy.wang@cn.ey.com



萧富升
Sam Shiao

北京
Beijing

“一带一路”ESG服务主管
ESG Services Leader
Belt and Road Task Force
+86 10 5815 4709
sam.shiao@cn.ey.com



江海峰
Alex Jiang

上海
Shanghai

“一带一路”金融服务主管
Financial Services Leader
Belt and Road Task Force
+86 21 2228 2963
alex.jiang@cn.ey.com



苏国彦
Sky So

香港
Hong Kong

“一带一路”金融服务主管
Financial Services Leader
Belt and Road Task Force
+852 2849 9217
sky.so@hk.ey.com



关文俊
Ben Kwan

香港
Hong Kong

“一带一路”数字创新主管
Digital Innovation Leader
Belt and Road Taskforce
+852 2849 9223
ben.kwan@parthenon.ey.com



邵荣
Roy Shao

上海
Shanghai

“一带一路”数字化转型
战略咨询主管
Digital Transformation
Strategy Leader
Belt and Road Taskforce
+86 21 22282516
roy.shao@cn.ey.com



于燕
Lara Yu

北京
Beijing

“一带一路”政府及公共事业
咨询服务主管
Government and Public
Sector Services Leader
Belt and Road Task Force
+86 10 5815 3126
lara.yu@cn.ey.com



周亮
Bryant Zhou

上海
Shanghai

“一带一路”政府及公共事业
咨询服务主管
Government and Public
Sector Services Leader
Belt and Road Task Force
+86 21 2228 2062
bryant.zhou@cn.ey.com



安永全程一站式的服务

中国公司在走向世界的过程中会碰到许多挑战，安永COIN在海外投资的前、中、后各个阶段（包括筹划、执行、整合）提供广泛的专业服务，帮助客户应对这些挑战。

计划和市场进入

- 市场进入策略
- 投资地点调研
- 投资环境和市场分析
- 新市场开发分析
- 并购战略
- 寻找目标企业
- 政府关系管理
- 法律服务*
- 风险评估
- 房地产交易咨询
 - 建造及发展咨询
 - 投资分析

项目交易执行

- 财务尽职调查
- 税务尽职调查
- 商业尽职调查
- 运营尽职调查
- 交易结构设计
- 融资方案规划
- 税务筹划
- 估值模型和经济咨询
- 交易谈判支持
- 政府审批和公司注册协助
- 房地产咨询
 - 房地产尽职调查及估价
 - 房地产税务筹划
 - 程序设计及管理
- 财务会计咨询
 - 会计准则转换
 - 交易会计与报告支持
 - 收购对价分摊

整合与退出

- 首天准备程度评估及首100天工作规划
- 协同效应评估及落实
- 重组/整合
- 业绩改善——财务/客户/供应链
- 风险——风险评估/内部控制/变革
- 信息科技咨询
- 审计服务——合规及报告/财务报表审计/合并报表/内部控制审计
- 税务咨询、税务政策及争议解决
- 转让定价及运营效能优化
- 人力资本
- 人员流动管理
- 海外上市
- 项目退出卖方协助
- 房地产咨询
 - 房地产重组
 - 项目管理
- 金融服务咨询
 - 反洗钱活动
 - 监管法规和合规风险
 - 市场风险和定量咨询服务
 - 信贷风险、营运风险、流动性风险
 - 经济资本和经风险调整后业绩管理
 - 精算服务
- 财务会计咨询
 - 整合财务关账流程
 - 有关合并的财务和会计支持

*在部分国家和地区提供法律服务
(承接部分服务需满足相关条件，详情请与我们接洽)

聚焦行业中心

- | | | |
|-----------|-----------|-------------|
| ▸ 汽车和运输 | ▸ 保险 | ▸ 电力和公共事业 |
| ▸ 银行和资本市场 | ▸ 医疗与生命科学 | ▸ 房地产、酒店与建造 |
| ▸ 清洁技术 | ▸ 媒体和娱乐 | ▸ 科技和电信 |
| ▸ 消费品 | ▸ 采矿和金属 | ▸ 先进制造业 |
| ▸ 政府和公营机构 | ▸ 石油和天然气 | ▸ 财富及资产管理 |



EY one-stop services

Chinese businesses that plan to invest overseas face a wide range of challenges. EY COIN offers a wide spectrum of professional services to help address these challenges, covering all stages of overseas investment, from planning, execution to integration.

Planning and market entry

- Market entry strategy
- Location study
- Investment environment analysis and market diligence
- New market development analysis
- Merger and acquisition strategy
- Company targeting
- Government relations
- Law*
- Risk assessments
- Real estate advisory
 - Construction and development advisory
 - Investment analysis

Deal execution

- Financial due diligence
- Tax due diligence
- Commercial due diligence
- Operational due diligence
- Deal structuring
- Financing planning
- Tax planning
- Valuation, modelling and economics
- Deal negotiation support
- Government approval and business registration support
- Real estate advisory
 - Real estate property / portfolio due diligence and valuation
 - Real estate tax planning
 - Process design and management
- Financial accounting advisory
 - GAAP conversion
 - Transaction accounting and reporting
 - Purchase price allocation

Integration and closing

- Day-one readiness assessment and 100-day planning
- Synergy assessment and delivery
- Restructuring
- Performance Improvement - finance / customer / supply chain
- Risk - risk assessments / internal control / transformation
- IT advisory
- Assurance services - compliance and reporting / financial statement audit / consolidated reporting / internal control audit
- Tax advisory, tax policy and controversy
- Transfer pricing and operating model effectiveness
- Human capital
- Mobility
- Overseas IPO
- Sell-side assistance at the closing stage
- Real estate advisory
 - Real estate restructuring services
 - Project management
- Advisory for financial services
 - Anti-money laundering
 - Regulatory and compliance risk
 - Market risk and quantitative advisory services
 - Credit risk, operational risk and liquidity risk
 - Economic capital and risk-adjusted performance management
 - Actuarial services
- Financial accounting advisory
 - Integration of financial statement closing process
 - Consolidation and reporting

*Legal services are provided in specific countries and territories.
(Services are offered subject to certain conditions; please contact us for details.)

Industry focus

▸ Automotive & transportation	▸ Insurance	▸ Power & utilities
▸ Banking & capital markets	▸ Health care & life sciences	▸ Real estate, hospitality & construction
▸ Clean technology	▸ Media & entertainment	▸ Technology & telecommunications
▸ Consumer products	▸ Mining & metals	▸ Advanced manufacturing
▸ Government & public sector	▸ Oil & gas	▸ Wealth & asset management



海外投资的挑战及安永团队可以提供的协助

海外投资战略与可行性分析

中企“走出去”面临的挑战和需要考虑的问题

- ▶ 如何评估目标国家的投资吸引力，包括国家战略导向、区位优势、宏观经济状况与发展潜力、与中国的双边关系等
- ▶ 如何识别不同国家海外投资的重点行业与聚焦产业，包括细分行业的投资吸引力评估
- ▶ 如何有效管理海外投资风险
- ▶ 采用何种适合的方式进行海外投资

项目融资

中企海外投资过程中融资面临的挑战

- ▶ 如何分析项目的投资回报及其必要回报水平
- ▶ 如何识别不同项目的风险并在项目合同中使用适当的结构和条款进行合理的分配和管理
- ▶ 如何结合项目特点对项目的可融资性进行合理判断，并搭建合适的融资架构
- ▶ 如何有效地管理多团队、多流程、涉及多方利益诉求的复杂工作

海外投资的风险管理与合规

中企海外投资过程中面临的项目风险管理与合规的挑战

- ▶ 如何通过评估不同风险管理职能的风险覆盖范围，优化风险管理工作
- ▶ 如何了解、评估和管理公司数字化转型期间的风险
- ▶ 如何构建合规的治理框架，创建持续的风险监控框架
- ▶ 评估投资目的国的法律监管环境，防范和控制行业准入、外汇、公司治理、环境保护、劳动、知识产权等法律风险

安永团队可以在以下方面为中国企业海外投资提供协助：

- ▶ 海外投资国家及聚焦产业吸引力评估
- ▶ 目标国家宏观经济及投资风险分析
- ▶ 基于公司战略的海外投资战略规划与实施路径
- ▶ 海外投融资平台搭建
- ▶ 海外投资目标公司商业尽职调查
- ▶ 海外投资模式与市场进入方式设计
- ▶ 海外投资商业计划与业务案例编制/审阅
- ▶ 投资组合评估与优化

安永团队可以在以下方面为中国企业海外投资提供协助：

- ▶ 高度针对项目特点及风险的项目投资可行性分析
- ▶ 审阅包括项目特许权文件、融资文件在内的项目文件，并提供相应的谈判支持
- ▶ 设计项目融资方案并协助实现项目融资关闭
- ▶ 分析目标项目的特点及招标文件的主要内容和要求，编制财务模型在内的投标所需文件，协助项目投标决策
- ▶ 作为全程财务顾问，协助管理项目进程、协调各方工作并一揽子提供上述协助
- ▶ 作为财务会计顾问，协助管理层分析复杂的财务交易安排、相关的主要会计与财务报告问题，以及协助管理层准备合并或备考财务报表以应对监管要求

安永团队可以在以下方面为中国企业海外投资提供协助：

- ▶ 对于将战略和绩效风险考虑因素嵌入并深度融入到现有企业风险管理，帮助企业保持敏捷性，减少业绩波动并提高韧性
- ▶ 通过评估不同风险管理职能的风险覆盖范围，调整董事会和管理层层面的风险管理角色，并根据利益相关者的预期调整风险偏好，优化风险管理工作，评估数字化对整体风险职能的影响
- ▶ 建立强大的治理框架，创建持续的风险监控框架，通过机器人赋能平台实现风险监控自动化，定期进行风险评估，以及持续更新风险监控方面的监管变化
- ▶ 改进风险和合规活动，帮助您以预计成本实现战略目标



Challenges in outbound investment and how EY teams can help

Outbound investment strategy and feasibility analysis

Challenges and issues to consider when making decisions

- ▶ How to assess the attractiveness of the target country, including the state strategic orientation, layout arrangement, macroeconomic condition, development potential and relationship with China.
- ▶ How to identify prioritized industries and focused sectors in different countries, including assessment of the investment attractiveness of the industrial segments.
- ▶ How to manage outbound risks effectively.
- ▶ What is the appropriate method of conducting outbound investment.

Project financing

Challenges when financing outbound investment:

- ▶ How to analyze the returns of investment and the required rate of return for projects.
- ▶ How to identify risks for different projects and reasonably assign and manage risks in project contracts by using proper structures and clauses.
- ▶ How to make reasonable judgment on the bankability of the project based on its features and how to build proper financing structure.
- ▶ How to effectively manage multi-team work, multi-flow tasks and complicated work involving multi-interest appeal.

Risk management and compliance related to outbound investment

Risk management and compliance challenges faced by the Chinese enterprises when investing overseas:

- ▶ How to enhance risk management through evaluation of risk coverage of different risk management functions.
- ▶ How to identify, assess and manage the risks associated with enterprise digital transformation.
- ▶ How to formulate the compliance and governance framework and establish sustainable risk monitoring framework.
- ▶ Evaluation of the legal and regulatory environment of the investing jurisdiction to prevent and control the legal risks in relation to industry entry, foreign currency, corporate governance, environmental protection, labor, intellectual properties, etc.

Assistance EY teams can provide to address challenges and issues

- ▶ Attractiveness assessment of the target countries or focused sectors
- ▶ Macroeconomic and investment risk analysis of the target countries
- ▶ Advisory for outbound investment strategy and approach implementation based on overall corporate strategy
- ▶ Advisory for overseas investment and financing platform setup
- ▶ Commercial due diligence for overseas targets
- ▶ Advisory for the outbound investment mode and market entrance design
- ▶ Preparation / review of the outbound investment business plan and business case
- ▶ Assessment and optimization of the investment portfolio

Assistance EY teams can provide to address challenges and issues

- ▶ Investment feasibility study tailored to project features and risks
- ▶ Review of project files including concession files and financing files, and negotiation support
- ▶ Advisory for financing plan design and support for the close of the project financing
- ▶ Analysis of the target features, contents and requirements of the bidding files, advisory for financial model-inclusive bidding file preparation, and assistance for project bidding decisions
- ▶ Acting as a financial advisor to assist the project process, coordinate the work from all parties and provide all the above services as a package
- ▶ Acting as a financial accounting advisor to provide analysis on complex transaction structures, related key accounting and financial reporting issues; and to support the preparation of combined or pro-forma financial information to satisfy relevant regulatory requirements

Assistance EY teams can provide to address challenges and issues

- ▶ Help the client stay agile, reduce performance variability and enhance resiliency by embedding strategy and performance risk considerations into existing enterprise risk management (ERM) processes
- ▶ Help optimize risk management efforts by evaluating the extent of risk coverage by various risk management functions; alignment of risk management roles at the board and management levels; and alignment of risk appetite with stakeholder expectations. Also help assess the impact of digitization on the risk function as a whole
- ▶ Help establish a strong governance framework, creating an ongoing risk monitoring framework, automating the risk monitoring through a robotics-enabled platform, conducting regular risk assessments and providing ongoing regulatory updates for risk monitoring
- ▶ Help improve risk and compliance activities and achieve the strategic objectives at a predictable cost



安永——全球业务整合的专业服务机构

安永团队配合客户业务日益全球化的趋势，将全球超过150个国家和地区的业务整合为以下三个区域：美洲、EMEIA（欧洲、中东、印度及非洲）和亚太区，这使安永成为全球业务整合程度最高的专业服务机构之一。

安永团队在全球市场中整合的丰富经验和深入的行业知识，向客户更加迅速地提供更切合客户需求的服务。安永团队整合的组织、紧密联系和协调模式也可以使客户从其全球视野和高效运作中获益。

中国是一个偌大的市场，变化急遽的程度前所未有，即使对在该市场有经验的人士而言也存在众多挑战和复杂性。安永团队凭借在全球和当地的专业知识，协助保留

投资者对客户的信心、管理企业风险、强化控制措施、抓住机遇并发挥潜能。1981年，安永成为首批获准在中国大陆开展业务的国际专业服务机构之一。安永团队向许多知名的中国企业以及在区内经营业务的跨国公司提供审计、税务、战略与交易和咨询服务。

安永大中华区通过34个办事处地点为客户提供服务，包括：北京、上海、香港、深圳、广州、澳门、长沙、成都、重庆、大连、海口、杭州、合肥、济南、昆明、南京、宁波、前海、青岛、沈阳、苏州、太原、天津、武汉、厦门、西安、郑州、新竹、高雄、台中、台南、台北、桃园和乌兰巴托。安永在大中华地区拥有逾22,000名员工，为客户配置适当的资源并提供优质服务。

EY - A globally integrated professional services organization

EY teams respond to the globalization of your business and industry. EY teams in over 150 countries and territories are organized into three integrated geographic areas - the Americas, EMEIA and Asia-Pacific, making EY one of the most globally integrated professional services organizations.

The EY truly borderless approach to the global markets enables faster responses and more tailored services for you, from broader, more experienced teams with deeper industry knowledge. And because EY teams operate as a united, connected and consistent organization, you will benefit from EY global perspectives and operational effectiveness.

China is a vast market undergoing unprecedented changes, posing challenges and complexities even for those with significant experience of operating in China. EY teams draw upon global and local knowledge to help you retain the confidence of

investors, manage your risk, strengthen your controls, grasp opportunities and achieve your potential. EY presence in China dates back to 1981 when EY was among the first international professional services networks to set up operations in mainland China. EY teams offer Assurance, Tax, Strategy and Transactions and Consulting services to many well-known Chinese companies and multinational companies operating in China.

EY teams are able to support you through 34 offices in the EY Greater China Region: Beijing, Shanghai, Hong Kong, Shenzhen, Guangzhou, Macau, Changsha, Chengdu, Chongqing, Dalian, Haikou, Hangzhou, Hefei, Jinan, Kunming, Nanjing, Ningbo, Qianhai, Qingdao, Shenyang, Suzhou, Taiyuan, Tianjin, Wuhan, Xiamen, Xi'an, Zhengzhou, Hsinchu, Kaohsiung, Taichung, Tainan, Taipei, Taoyuan and Ulaanbaatar. With over 22,000 people in Greater China, EY teams can pool the right resources to give you quality client services.

安永全球COIN网络

如欲取得更多有关中国海外投资业务部的信息, 请浏览网站ey.com/zh_cn/coin 或联系:

EY Global COIN network

For more information about China Overseas Investment Network, please visit website at ey.com/en_cn/coin or contact:

中国	China
 陈凯 安永中国主席 大中华区首席执行官 全球管理委员会成员 +86 10 5815 4057 jack.chan@hk.ey.com 北京	Jack Chan Chairman, China Regional Managing Partner, Greater China Member of The Global Executive +86 10 5815 4057 jack.chan@hk.ey.com Beijing
 周昭娟 中国海外投资业务部全球主管 +852 2629 3133 loletta.chow@hk.ey.com 香港	Loletta Chow Global Leader, China Overseas Investment Network +852 2629 3133 loletta.chow@hk.ey.com Hong Kong
 吕晨 中国海外投资业务部全球税务主管 +86 21 2228 2798 jesse.lv@cn.ey.com 上海	Jesse Lv Global Tax Leader, China Overseas Investment Network +86 21 2228 2798 jesse.lv@cn.ey.com Shanghai
 江海峰 中国海外投资业务部全球金融主管 +86 21 2228 2963 alex.jiang@cn.ey.com 上海	Alex Jiang Global FSO Leader, China Overseas Investment Network +86 21 2228 2963 alex.jiang@cn.ey.com Shanghai
 苏丽 大中华区战略与交易咨询服务主管 +86 21 2228 2205 erica.su@cn.ey.com 上海	Erica Su Strategy and Transactions Advisory Services Leader, Greater China +86 21 2228 2205 erica.su@cn.ey.com Shanghai
 朱亚明 大中华区能源资源行业联席主管 大中华区基础设施咨询主管 +86 10 5815 3891 alex.zhu@cn.ey.com 北京	Alex Zhu Energy & Resources Co-leader, Greater China Infrastructure Advisory Leader, Greater China +86 10 5815 3891 alex.zhu@cn.ey.com Beijing
 蔡伟年 大中华区国际及并购重组税务咨询主管 华北区税务咨询服务主管 +86 10 5815 3230 andrew.choy@cn.ey.com 北京	Andrew Choy International Tax and Transaction Services Leader, Greater China Tax Services Leader, China North +86 10 5815 3230 andrew.choy@cn.ey.com Beijing
 郝进军 中国企业海外投资税务中心联合主管 +86 10 5815 2805 julie.hao@cn.ey.com 北京	Julie Hao Co-Leader of China Tax Outbound Center +86 10 5815 2805 julie.hao@cn.ey.com Beijing
 张顺源 国际及并购重组税务咨询合伙人 安永中国 +86 21 2228 8789 soonyen.chong@cn.ey.com 上海	Soon Yen Chong International Tax and Transaction Services Partner EY China +86 21 2228 8789 soonyen.chong@cn.ey.com Shanghai
 谢明发 大中华区咨询服务市场拓展主管 +86 21 2228 3388 eric.chia@hk.ey.com 上海	Eric Chia Greater China Consulting Markets Leader +86 21 2228 3388 eric.chia@hk.ey.com Shanghai



刘国华
大中华区财务会计咨询服务主管
+86 21 2228 2816
lawrence.lau@cn.ey.com
上海

Lawrence Lau
Financial Accounting Advisory Services Leader,
Greater China
+86 21 2228 2816
lawrence.lau@cn.ey.com
Shanghai



张毅强
华北区审计服务市场主管
+86 10 5815 2086
wood.zhang@cn.ey.com
北京

Wood Zhang
Assurance Services Markets Leader, China North
+86 10 5815 2086
wood.zhang@cn.ey.com
Beijing

区域领导

Area leaders

► 美洲区

► Americas



张晓青
中国海外投资业务部美洲区主管
+1 617 375 3792
xiaoqing.zhang@ey.com
美国波士顿

Shau Zhang
Americas Area COIN Leader
+1 617 375 3792
xiaoqing.zhang@ey.com
Boston, USA



Janice Stein Vidal
中国海外投资业务部拉丁美洲主管
+56 22 676 1334
janice.stein@cl.ey.com
智利圣地亚哥

Janice Stein Vidal
LATAM COIN Leader
+56 22 676 1334
janice.stein@cl.ey.com
Santiago, Chile



张嘉琪
中国海外投资业务部拉丁美洲副主管
+55 11 2573 3011
fernanda.chang@br.ey.com
巴西圣保罗

Fernanda Chang
LATAM COIN Deputy Leader
+55 11 2573 3011
fernanda.chang@br.ey.com
Sao Paulo, Brazil

► 欧洲、中东、印度及非洲区

► EMEIA



徐清华
中国海外投资业务部 EMEIA 区主管
+33 1 4693 4363
qinghua.xu-pionchon@fr.ey.com
法国巴黎

Qinghua Xu-pionchon
EMEIA Area COIN Leader
+33 1 4693 4363
qinghua.xu-pionchon@fr.ey.com
Paris, France



孙轶
中国海外投资业务部欧洲西部主管
+49 211 9352 20153
yi.sun@de.ey.com
德国杜塞尔多夫

Yi Sun
Europe West COIN Leader
+49 211 9352 20153
yi.sun@de.ey.com
Dusseldorf, Germany



李素雯
中国海外投资业务部英国、爱尔兰主管
+44 20 7951 7952
slee1@uk.ey.com
英国伦敦

Suwen Lee
United Kingdom and Ireland COIN Leader
+44 20 7951 7952
slee1@uk.ey.com
London, UK

► 亚太区

► Asia-Pacific



李强
中国海外投资业务部大洋洲主管
+61 2 9248 5008
john.li@au.ey.com
澳大利亚悉尼

John Li
Oceania COIN Leader
+61 2 9248 5008
john.li@au.ey.com
Sydney, Australia



曾友强
中国海外投资业务部东盟主管
+65 6309 6564
yew-kiang.chan@sg.ey.com
新加坡

Yew Kiang Chan
ASEAN COIN Leader
+65 6309 6564
yew-kiang.chan@sg.ey.com
Singapore



全球网络*

► 美洲区

美洲区主管

张晓青
合伙人, 安永美国
+1 617 375 3792
xiaoqing.zhang@ey.com
波士顿

李芃
合伙人, 安永美国
+1 312 879 3840
peng.li@ey.com
芝加哥

Enoch Minn
合伙人, 安永美国
+1 617 585 0442
enoch.minn@parthenon.ey.com
波士顿

Patrick Quay
合伙人, 安永美国
+1 212 773 1867
patrick.quay@ey.com
纽约

Chris Lallo
合伙人, 安永美国
+1 713 750 5159
chris.lallo@ey.com
休斯顿

陈小珍
合伙人, 安永美国
+1 215 841 0266
jenny.chan1@ey.com
费拉德尔菲亚 (费城)

周巧英
合伙人, 安永美国
+1 212 773 8217
ella.zhou@ey.com
纽约

赵小建
合伙人, 安永美国
+1 212 773 2915
xiaojian.zhao@ey.com
纽约

金杰
合伙人, 安永美国
+1 919 981 2957
jimmy.jin@ey.com
罗利

吴弘
执行总监, 安永美国
+1 617 585 0987
laura.wu@ey.com
波士顿

王立
执行总监, 安永美国
+1 408 947 6705
lynne.wang@ey.com
圣荷西

李颖
执行总监, 安永美国
+1 312 879 5903
annie.li@ey.com
芝加哥

余晖
执行总监, 安永美国
+1 571 633 6320
hui.yu1@ey.com
麦克莱恩

Susan Thibodeaux
执行总监, 安永美国
+1 713 750 4876
susan.thibodeaux@ey.com
休斯顿

吴仲惠
执行总监, 美国安永
+1 732 516 4748
katherine.wu@ey.com
伊塞兰

肖彬
执行总监, 安永美国
+1 312 879 3022
helen.xiao@ey.com
芝加哥

王晓牧
执行总监, 安永美国
+1 313 628 8079
michelle.wang@ey.com
底特律

郑金龙
执行总监, 安永美国
+1 214 969 8318
jin.zheng1@ey.com
达拉斯

罗力
高级经理, 安永美国
+1 713 750 1307
li.luo@ey.com
休斯顿

骈曦
高级经理, 安永美国
+1 313 628 7118
david.pian@ey.com
底特律

黄艺
高级经理, 安永美国
+1 571 633 6360
yi.huang@ey.com
麦克莱恩

李鹏
高级经理, 安永美国
+1 408 513 5806
peng.li1@ey.com
圣何塞

熊玉箫
高级经理, 安永美国
+1 212 773 5566
ashley.xiong@ey.com
纽约

李岫
高级经理, 安永美国
+1 201 551 5362
peyton.li@ey.com
侯伯肯

施磊
高级经理, 安永美国
+1 201 551 5648
eric.shi@ey.com
侯伯肯

刘喆
高级经理, 安永美国
+1 206 654 7716
echo.liu@ey.com
西雅图

周红
高级经理, 安永美国
+1 813 204 6188
hong.zhou1@ey.com
坦帕

加拿大

肖楚强
合伙人, 安永加拿大
+1 416 943 2943
eric.c.xiao@ca.ey.com
多伦多

Janet Zhu
合伙人, 安永加拿大
+1 416 943 7149
janet.zhu@ca.ey.com
多伦多

Barry Munro
合伙人, 安永加拿大
+1 403 206 5017
barry.g.munro@ca.ey.com
卡尔加里

姚亮
执行总监, 安永加拿大
+1 416 943 3470
allen.yao@parthenon.ey.com
多伦多

韩文
高级经理, 安永加拿大
+1 416 943 5393
vivian.han@ca.ey.com
多伦多

以色列

Yoav Ben-Yeshaya
合伙人, 安永以色列
+972 3 568 0995
yoav.ben-yeshaya@il.ey.com
特拉维夫

Vesselina Georgieva
助理总监, 安永以色列
+972 3 627 0946
vesselina.georgieva@il.ey.com
特拉维夫

*关于安永在全球各主要国家和地区相关法律实体的定义详见本手册第24页注释

拉丁美洲主管

Janice Stein Vidal
合伙人, 安永智利²
+56 22 676 1334
janice.stein@cl.ey.com
圣地亚哥

拉丁美洲副主管

张嘉琪
合伙人, 安永巴西
+55 11 2573 3011
fernanda.chang@br.ey.com
圣保罗

阿根廷

Gustavo Scravaglieri
合伙人, 安永阿根廷
+54 11 4510 2224
gustavo.scravaglieri@ar.ey.com
布宜诺斯艾利斯

玻利维亚

Javier Iriarte J.
合伙人, 安永玻利维亚
+591 2 243 4313
javier.iriarte@bo.ey.com
拉巴斯

Juan Pablo Vargas
合伙人, 安永玻利维亚
+591 2 243 431
Juan.vargas@bo.ey.com
拉巴斯

加勒比地区

Wade George
合伙人, 安永特立尼达和多巴哥
+1 868 822 6204
wade.george@tt.ey.com
西班牙港

智利

Oscar Galvez
合伙人, 安永智利¹
+56 02 676 1446
oscar.galvez@cl.ey.com
圣地亚哥

沈龙燕
副总监, 安永智利²
+56 22 676 1586
longyan.shen@cl.ey.com
圣地亚哥

厄瓜多尔

Javier Salazar
合伙人, 安永厄瓜多尔
+59 32 255 5553
javier.salazar@ec.ey.com
基多

Alexis Carrera
合伙人, 安永厄瓜多尔
+59 39 9565 3220
Alexis.Carrera@ec.ey.com
基多

墨西哥

Ari Saks Gonzalez
执行总监, 安永墨西哥
+52 551 101 6418
ari.b.saks.gonzalez@mx.ey.com
墨西哥城

邵嘉雯
高级经理, 安永墨西哥
+52 557 906 5014
jiawen.shao@mx.ey.com
墨西哥城

秘鲁

Paulo Pantigoso
合伙人, 安永秘鲁
paulo.pantigoso@pe.ey.com
利马

Enrique Oliveros
合伙人, 安永秘鲁
+51 1 411 4417
enrique.oliveros@pe.ey.com
利马

练逸星
高级经理, 安永秘鲁
+51 1411 4444
carmen.lian@pe.ey.com
利马

► 欧洲、中东、印度及非洲区

欧洲、中东、印度及非洲区主管

徐清华
合伙人, 安永法国
+33 1 469 343 63
qinghua.xu-pionchon@fr.ey.com
巴黎

中东南欧及中亚波兰

Adam Brozek
总监, 安永波兰
+48 225 577 467
adam.brozek@pl.ey.com
华沙

李雪花
高级顾问, 安永波兰
+48 786 842 214
xuehua.li@pl.ey.com
华沙

捷克

Jan-Willem Eykma
总监, 安永捷克
+420 225 335 839
janwillem.eykma@cz.ey.com
布拉格

希腊

Sofia Kalomenides
合伙人, 安永希腊
+30 21 0288 6199
sofia.kalomenides@gr.ey.com
雅典

哈萨克斯坦

Vladimir G Abramov
合伙人, 安永哈萨克斯坦
+7 495 755 97 00
vladimir.abramov@kz.ey.com
阿拉木图

塞尔维亚

Ivan Rakic
合伙人, 安永塞尔维亚
+38 111 2095 794
ivan.rakic@rs.ey.com
贝尔格莱德

土耳其

Robin Jowitt
合伙人, 安永土耳其¹
+90 53 0151 5083
robin.jowitt@tr.ey.com
伊斯坦布尔

Erkan Baykus
合伙人, 安永土耳其²
+90 312 286 3800
erkan.baykus@tr.ey.com
安卡拉

欧洲西部主管

孙轶
合伙人, 安永德国¹
+49 211 935 220 153
yi.sun@de.ey.com
杜塞尔多夫

比利时

Hendrik Serruys
合伙人, 安永比利时
+32 479 982 950
hendrik.serruys@be.ey.com
安特卫普

徐荣慧
副总监, 安永比利时
+32 3 270 1258
ronghui.xu@be.ey.com
布鲁塞尔

法国

Pierre Abily
合伙人, 安永法国
+33 1 46 93 50 05
pierre.abily@fr.ey.com
巴黎

Stéphane Roubi
合伙人, 安永法国
+33 1 55 61 05 84
stephane.roubi@fr.ey.com
巴黎

余晶晶
副总监, 安永法国
+33 1 469 342 66
jingjing.yu@fr.ey.com
巴黎



德国

Robert Wienken
合伙人, 安永德国²
+49 6196 996 25367
robert.wienken@de.ey.com
法兰克福

刘倩
合伙人, 安永中国
+86 21 2228 6819
qian.liu@cn.ey.com
上海

意大利

Umberto Nobile
合伙人, 安永意大利
+39 028 0669 3744
umberto.nobile@it.ey.com
米兰

Alessia Pastori
业务合伙人, 安永意大利
+39 028 514 9363
alessia.pastori@it.ey.com
米兰

王卓群
经理, 安永意大利
+39 028 514 9481
zhuoqun.wang@it.ey.com
米兰

吴良宇
高级顾问, 安永意大利
+39 0285149355
liangyu.wu@it.ey.com
米兰

卢森堡

张婧雅
助理总监, 安永卢森堡
+352 42 124 8926
jingya.zhang@lu.ey.com
卢森堡

荷兰

林德安
合伙人, 安永荷兰
+31 621 252 694
bas.leenders@nl.ey.com
阿姆斯特丹

邓依雯
合伙人, 安永荷兰
+31 884 071 415
yee.man.tang@nl.ey.com
阿姆斯特丹

董丽丝

高级经理, 安永荷兰
+31 629 083 734
dolores.van.dongen@nl.ey.com
阿姆斯特丹

许郁兰
高级经理, 安永荷兰
+31 6 2125 2398
yulai.xu@nl.ey.com
阿姆斯特丹

王静文
高级经理, 安永中国
+31 6 2123 8031
stephanie-cm.wong@cn.ey.com
北京

葡萄牙

Luis Florindo
执行总监, 安永葡萄牙
+351 217 949 333
luis.florindo@pt.ey.com
里斯本

西班牙

Joan Tubau Roca
合伙人, 安永西班牙
+34 9336 63725
joan.tubauroca@es.ey.com
巴塞罗那

瑞士

虎世达
合伙人, 安永瑞士
+41 79 769 6351
hubert.stadler@ch.ey.com
苏黎世

熊茜华

经理, 安永瑞士
+41 79 858 6327
zoe.xiong@parthenon.ey.com
苏黎世

印度

Akhil Sambhar
合伙人, 安永印度
+91 124 671 4223
akhil.sambhar@in.ey.com
古尔冈

尹璞
高级经理, 安永印度
+91 120 671 7000
yin.yu@in.ey.com
古尔冈

中东

Ivan Zoricic
合伙人, 安永巴林²
+973 1751 4768
ivan.zoricic@bh.ey.com
麦纳麦

陈文雅
经理, 安永阿联酋
+971 (0)508282269
aurelia.chen@ae.ey.com
迪拜

非洲法语国家

余晶晶
副总监, 安永法国
+33 1 469 342 66
jingjing.yu@fr.ey.com
巴黎

北欧

Martin Cardell
合伙人, 安永瑞典
+46 70 3517 733
martin.cardell@se.ey.com
哥特堡

耿雅芬
经理, 安永瑞典
+46 8 5232 5456
yafen.geng@se.ey.com
哥特堡

英国、爱尔兰主管

李素雯
合伙人, 安永英国
+44 20 7951 7952
slee1@uk.ey.com
伦敦

英国

李切斐
合伙人, 安永英国
+44 20 7951 8864
ali3@uk.ey.com
伦敦

张钧

总监, 安永英国
+44 20 7951 8749
jzhang@uk.ey.com
伦敦

► 亚太区

大中华区

周昭媚
合伙人, 安永香港
+852 2629 3133
loletta.chow@hk.ey.com
香港

吕晨
合伙人, 安永中国
+86 21 2228 2798
jesse.lv@cn.ey.com
上海

苏丽
合伙人, 安永中国
+86 21 2228 2205
erica.su@cn.ey.com
上海

朱亚明
合伙人, 安永中国
+86 10 58 15 38 9 1
alex.zhu@cn.ey.com
北京

蔡伟年
合伙人, 安永中国
+86 10 5815 3230
andrew.choy@cn.ey.com
北京

郝进军
合伙人, 安永中国
+86 10 5815 2805
julie.hao@cn.ey.com
北京

张顺源
合伙人, 安永中国
+86 21 2228 8789
soonyen.chong@cn.ey.com
上海

谢明发
合伙人, 安永中国
+86 21 22 28 3388
eric.chia@hk.ey.com
上海

刘国华
合伙人, 安永华明
+86 21 2228 2816
lawrence.lau@cn.ey.com
上海

张毅强
合伙人, 安永华明
+86 10 5815 2086
wood.zhang@cn.ey.com
北京



杨淑娟
合伙人, 安永华明
+86 10 5815 3331
jane-sj.yang@cn.ey.com
北京

王琰
合伙人, 安永中国
+86 10 5815 4975
yan-wy.wang@cn.ey.com
北京

萧富升
合伙人, 安永中国
+86 10 5815 4709
sam.shiao@cn.ey.com
北京

江海峰
合伙人, 安永华明
+86 21 2228 2963
alex.jiang@cn.ey.com
上海

苏国彦
合伙人, 安永香港
+852 2849 9217
sky.so@hk.ey.com
香港

关文俊
合伙人, 安永香港
+852 2849 9223
ben.kwan@parthenon.ey.com
香港

邵荣
合伙人, 安永中国
+86 21 2228 2516
roy.shao@cn.ey.com
上海

于燕
合伙人, 安永中国
+86 10 5815 3126
lara.yu@cn.ey.com
北京

周亮
合伙人, 安永中国
+86 21 2228 2062
bryant.zhou@cn.ey.com
上海

麦浩声
合伙人, 安永中国
+86 755 2502 8289
ho-sing.mak@cn.ey.com
深圳

侯洁琼
合伙人, 安永中国
+86 21 2228 2826
judy.hou@cn.ey.com
上海

鲁欣
业务合伙人, 安永华明
+86 10 5815 3132
alex.lu@cn.ey.com
北京

赵宁宁
副总监, 安永华明
+86 10 5815 4954
nina.zhao@cn.ey.com
北京

高怡然
助理总监, 安永华明
+86 10 5815 3105
bianca.gao@cn.ey.com
北京

大洋洲主管
李强
合伙人, 安永澳大利亚
+61 2 9248 5008
john.li@au.ey.com
悉尼

澳大利亚
钱盈均
总监, 安永澳大利亚
+61 2 8295 6896
catherine.qian@au.ey.com
悉尼

新西兰
Andrew Taylor
合伙人, 安永新西兰
+64 9 348 8038
andrew.taylor@nz.ey.com
奥克兰

甘家祥
高级经理, 安永新西兰
+64 22 032 0737
ivan.gan1@nz.ey.com
奥克兰

日本
吴筱
总监, 安永日本
+81 90 1283 3918
xiao.wu2@jp.ey.com
大阪

韩国
金志勋
合伙人, 安永韩国
+82 2 3787 6745
jee-hoon.kim@kr.ey.com
首尔

东盟主管
曾友强
合伙人, 安永新加坡
+65 6309 6564
yew-kiang.chan@sg.ey.com
新加坡

柬埔寨
Sinratana Lan
合伙人, 安永柬埔寨
+855 2321 7814
sinratana.lan@kh.ey.com
金边

印度尼西亚
林锦荣
合伙人, 安永印度尼西亚
+62 21 5289 4012
peter.surja@id.ey.com
雅加达

马来西亚
陈丽琼
合伙人, 安永马来西亚
+603 7495 8283
lay-keng.tan@my.ey.com
吉隆坡

缅甸
Tin Win
合伙人, 安永缅甸
+951 371 293
tin.win@mm.ey.com
仰光

菲律宾
Fidela Francisca I Reyes
合伙人, 安永菲律宾
+63 917 894 8204
fidela.t.isip-reyes@ph.ey.com
马卡蒂城

林承德
合伙人, 安永菲律宾
+63 917 554 0847
jonathan.t.bino@ph.ey.com
马卡蒂城

斯里兰卡
Anoji De Silva
合伙人, 安永斯里兰卡
+94 112 463 500
anoji.de.silva@lk.ey.com
科伦坡

泰国
梁素珊
合伙人, 安永泰国
+662 264 9090
su-san.leong@th.ey.com
曼谷

越南
Truong Duc Le
合伙人, 安永越南
+84 24 3211 6655
truong.duc.le@vn.ey.com
河内

曹耀文
总监, 安永越南
+886 2 2757 8888, 65207
owen.tsao@vn.ey.com
胡志明市



注释:

1. “安永美国”指代“Ernst & Young LLP”，系EY global network（简称“安永”）在美国的成员机构
2. “安永加拿大”指代“Ernst & Young LLP”，系安永在加拿大的成员机构
3. “安永特立尼达和多巴哥”指代“Ernst & Young Services Limited”
4. “安永以色列”指代“Kost Forer Gabbay& Kasierer”
5. “安永牙买加”指代“Ernst & Young Services Ltd”
6. “安永墨西哥”指代“Mancera,S.C.”
7. “安永巴西”指代“Ernst & Young Assessoria Empresarial Ltda.”
8. “安永阿根廷”指代“Pistrelli, Henry Martin y Asociados S.R.L.”
9. “安永玻利维亚”指代“Ernst & Young (Auditoria y Asesoria) Ltda.”
10. “安永智利¹”指代“Audidores Servicios y Asesorías Limitada”
11. “安永智利²”指代“EY Consulting SpA”
12. “安永哥伦比亚”指代“Ernst & Young S.A.S.”
13. “安永厄瓜多尔”指代“Ernst & Young Ecuador E&Y Cia. Ltda.”
14. “安永秘鲁”指代“Ernst & Young Asesores Sociedad Civil de Responsabilidad Limitada”
15. “安永委内瑞拉”指代“Mendoza, Delgado, Labrador & Asociados”
16. “安永法国”指代“Ernst & Young et Associés”
17. “安永英国”指代“Ernst & Young LLP”，系安永在英国的成员机构
18. “安永卢森堡”指代“Ernst & Young S.A.”
19. “安永意大利”指代“Ernst & Young SLT”
20. “安永土耳其¹”指代“Ernst & Young Kurumsal Finansman Danismanlik A.S.”；“安永土耳其²”指代“Kuzey Yeminli Mali Musavirlik ve Bagimsiz Denetim A.S.”
21. “安永荷兰”指代“Ernst & Young Belastingadviseurs LLP”
22. “安永比利时”指代“Ernst & Young Special Business Services CVBA”
23. “安永捷克”指代“Ernst & Young Audit, s.r.o.”
24. “安永哈萨克斯坦”，指代“Ernst & Young LLP”，系安永在哈萨克斯坦的成员机构
25. “安永波兰”指代“Ernst & Young Usługi Finansowe Audyt spółka z ograniczoną odpowiedzialnością Polska sp. k.”，系安永在波兰的成员机构
26. “安永塞尔维亚”指代“Ernst & Young d.o.o. Beograd”，系安永在塞尔维亚的成员机构
27. “安永南非”指代“Ernst & Young Advisory Services Proprietary Limited”
28. “安永德国¹”指代“EY Corporate Solutions GmbH & Co.KG”；“安永德国²”指代“Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft”
29. “安永希腊”指代“Ernst & Young (Hellas) Certified Auditors Accountants SA”
30. “安永葡萄牙”指代“Ernst & Young S.A.”
31. “安永西班牙”指代“Ernst & Young Servicios Corporativos, S.L.”
32. “安永瑞士”指代“Ernst & Young AG”
33. “安永印度”指代“Ernst & Young LLP”，系安永在印度的成员机构
34. “安永巴林¹”指代“Ernst & Young”，系安永在巴林的成员机构；“安永巴林²”指代“Ernst & Young Middle East”
35. “安永阿联酋”指代“EY Consulting LLC”
36. “安永丹麦”指代“Ernst & Young P/S”
37. “安永瑞典”指代“Ernst & Young AB”
38. “安永澳大利亚”指代“Ernst & Young”，系安永在澳大利亚的成员机构
39. “安永新西兰”指代“Ernst & Young Limited”
40. “安永中国”指代“安永（中国）企业咨询有限公司”；“安永华明”指代“安永华明会计师事务所”
41. “安永香港”指代“Ernst & Young”，系安永在香港的成员机构
42. “安永印度尼西亚”指代“Kantor Akuntan Publik Purwantono,Sungkoro & Surja”
43. “安永日本”指代“Ernst & Young Tax Co.”
44. “安永韩国”指代“Ernst & Young Han Young”
45. “安永马来西亚”指代“Ernst & Young Tax Consultants Sdn Bhd”，系安永在马来西亚的成员机构
46. “安永缅甸”指代“UTW (Myanmar) Limited”
47. “安永菲律宾”指代“SyCip Gorres Velayo & Co.”
48. “安永新加坡”指代“Ernst & Young LLP”，系安永在新加坡的成员机构
49. “安永斯里兰卡”指代“Ernst & Young”，系安永在斯里兰卡的成员机构
50. “安永台湾”指代“安永联合会计师事务所”
51. “安永泰国”指代“EY Office Limited”
52. “安永越南”指代“Ernst & Young Vietnam Limited”
53. “安永柬埔寨”指代“Ernst & Young (Cambodia) Ltd”，系安永在柬埔寨的成员机构



Global network*

► Americas

Americas Area Leader

Shau Zhang
Partner, EY US
+1 617 375 3792
xiaoqing.zhang@ey.com
Boston

United States

Peng Li
Partner, EY US
+1 312 879 3840
peng.li@ey.com
Chicago

Enoch Minn
Partner, EY US
+1 617 585 0442
enoch.minn@pathenon.ey.com
Boston

Patrick Quay
Partner, EY US
+1 212 773 1867
patrick.quay@ey.com
New York

Chris Lallo
Partner, EY US
+1 713 750 5159
chris.lallo@ey.com
Houston

Jenny Chan
Partner, EY US
+1 215 841 0266
jenny.chan1@ey.com
Philadelphia

Ella Zhou
Partner, EY US
+1 212 773 9168
ella.zhou@ey.com
New York

Jan Zhao
Partner, EY US
+1 212 773 2915
xiaojian.zhao@ey.com
New York

Jimmy Jin
Partner, EY US
+1 919 981 2957
jimmy.jin@ey.com
Raleigh

Laura Wu
Executive Director, EY US
+1 617 585 0987
laura.wu@ey.com
Boston

Lynne Wang
Executive Director, EY US
+1 408 947 6705
lynne.wang@ey.com
San Jose

Annie Li
Executive Director, EY US
+1 312 879 5903
annie.li@ey.com
Chicago

Hui Yu
Executive Director, EY US
+1 571 633 6320
hui.yu1@ey.com
McLean

Susan Thibodeaux
Executive Director, EY US
+1 713 750 4876
susan.thibodeaux@ey.com
Houston

Katherine Wu
Executive Director, EY US
+1 732 516 4748
katherine.wu@ey.com
Iselin

Helen Xiao
Executive Director, EY US
+1 312 879 3022
helen.xiao@ey.com
Chicago

Michelle Wang
Executive Director, EY US
+1 313 628 8079
michelle.wang@ey.com
Detroit

Jin Zheng
Executive Director, EY US
+1 214 969 8318
jin.zheng1@ey.com
Dallas

Li Luo
Senior Manager, EY US
+1 713 750 1307
li.luo@ey.com
Houston

David Pian
Senior Manager, EY US
+1 313 628 7118
david.pian@ey.com
Detroit

Yi Huang
Senior Manager, EY US
+1 571 633 6360
yi.huang@ey.com
McLean

Peng Li
Senior Manager, EY US
+1 408 513 5806
peng.li1@ey.com
San Jose

Ashley Xiong
Senior Manager, EY US
+1 212-773-5566
ashley.xiong@ey.com
New York

Peyton Li
Senior Manager, EY US
+1 201-551-5362
Peyton.li@ey.com
Hoboken

Eric Shi
Senior Manager, EY US
+1 201-551-5648
eric.shi1@ey.com
Hoboken

Echo Liu
Senior Manager, EY US
+1 206-654-7716
echo.liu@ey.com
Seattle

Hong Zhou
Senior Manager, EY US
+1 813 204 6188
hong.zhou1@ey.com
Tampa

Canada

Eric Xiao
Partner, EY Canada
+1 416 943 2943
eric.c.xiao@ca.ey.com
Toronto

Janet Zhu
Partner, EY Canada
+1 416 943 7149
janet.zhu@ca.ey.com
Toronto

Barry Munro
Partner, EY Canada
+1 403 206 5017
barry.g.munro@ca.ey.com
Calgary

Allen Yao
Senior Manager, EY Canada
+1 416 943 3470
allen.yao@parthenon.ey.com
Toronto

Vivian Han
Senior Manager, EY Canada
+1 416 943 5393
vivian.han@ca.ey.com
Toronto

Israel

Yoav Ben-Yeshaya
Partner, EY Israel
+972 3 568 0995
yoav.ben-yeshaya@il.ey.com
Tel Aviv

Vesselina Georgieva
Assistant Director, EY Israel
+972 3 627 0946
vesselina.georgieva@il.ey.com
Tel Aviv

**LATAM Leader**

Janice Stein Vidal
Partner, EY Chile²
+56 22 676 1334
janice.stein@cl.ey.com
Santiago

LATAM Deputy Leader

Fernanda Chang
Partner, EY Brazil
+55 11 2573 3011
fernanda.chang@br.ey.com
Sao Paulo

Argentina

Gustavo Scravaglieri
Partner, EY Argentina
+54 11 4510 2224
gustavo.scravaglieri@ar.ey.com
Buenos Aires

Bolivia

Javier Iriarte J.
Partner, EY Bolivia
+591 2 243 4313
javier.iriarte@bo.ey.com
La Paz

Juan Pablo Vargas
Partner, EY Bolivia
+591 2 243 431
Juan.vargas@bo.ey.com
La Paz

Caribbean

Wade George
Partner, EY Trinidad and Tobago
+18688226204
wade.george@tt.ey.com
Port of Spain

Chile

Oscar Galvez
Partner, EY Chile¹
+56 02 676 1446
oscar.galvez@cl.ey.com
Santiago

Longyan Shen
Associate Director, EY Chile²
+56 22 676 1586
longyan.shen@cl.ey.com
Santiago

Ecuador

Javier Salazar
Partner, EY Ecuador
+59 32 255 5553
javier.salazar@ec.ey.com
Quito

Alexis Carrera
Partner, EY Ecuador
+59 39 9565 3220
Alexis.Carrera@ec.ey.com
Quito

Mexico

Ari Saks Gonzalez
Executive Director, EY Mexico
+52 551 101 6418
ari.b.saks.gonzalez@mx.ey.com
Mexico City

Jiawen Shao
Senior Manager, EY Mexico
+52 557 906 5014
jiawen.shao@mx.ey.com
Mexico City

Peru

Fernando Tori
Partner, EY Peru
+51 1 411 4479
Fernanda.tori@pe.ey.com
Lima

Enrique Oliveros
Partner, EY Peru
+51 1 411 4417
enrique.oliveros@pe.ey.com
Lima

Carmen Lian
Senior Manager, Peru
+51 1411 4444
carmen.lian@pe.ey.com
Lima

► EMEIA**EMEIA Area Leader**

Qinghua Xu-pionchon
Partner, EY France
+33 1 469 343 63
qinghua.xu-
pionchon@fr.ey.com
Paris

Central, Eastern & Southeastern Europe and Central Asia

Poland
Adam Brozek
Director, EY Poland
+48 225 577 467
adam.brozek@pl.ey.com
Warszawa

Xuehua Li
Senior Consultant, EY Poland
+48 786 842 214
xuehua.li@pl.ey.com
Warszawa

Czech Republic

Jan-Willem Eykma
Director, EY Czech Republic
+420 225 335 839
janwillem.eykma@cz.ey.com
Prague

Greece

Sofia Kalomenides
Partner, EY Greece
+30 21 0288 6199
sofia.kalomenides@gr.ey.com
Athens

Kazakhstan

Vladimir G Abramov
Partner, EY Kazakhstan
+7 495 755 97 00
vladimir.abramov@kz.ey.com
Almaty

Serbia

Ivan Rakic
Partner, EY Serbia
+38 111 2095 794
ivan.rakic@rs.ey.com
Beograd

Turkey

Robin Jowitt
Partner, EY Turkey¹
+90 53 0151 5083
robin.jowitt@tr.ey.com
Istanbul

Erkan Baykus
Partner, EY Turkey²
+90 312 286 3800
erkan.baykus@tr.ey.com
Ankara

Europe West Leader

Yi Sun
Partner, EY Germany¹
+49 211 935 220 153
yi.sun@de.ey.com
Dusseldorf

Belgium

Hendrik Serruys
Partner, EY Belgium
+32 479 982 950
hendrik.serruys@be.ey.com
Antwerp

Ronghui Xu
Associate Director, EY Belgium
+32 3 270 1258
ronghui.xu@be.ey.com
Brussels

France

+33 1 46 93 50 05
Pierre Abily
Partner, EY France
+33 1 46 93 50 05
pierre.abily@fr.ey.com
Paris

Stéphane Roubi
Partner, EY France
+33 1 55 61 05 84
stephane.roubi@fr.ey.com
Paris

Jingjing Yu
Associate Director, EY France
+33 1 469 342 66
jingjing.yu@fr.ey.com
Paris



Germany

Robert Wienken
Partner, EY Germany²
+49 6196 996 25367
robert.wienken@de.ey.com
Frankfurt

Qian Liu
Partner, EY China
+86 21 2228 6819
qian.liu@cn.ey.com
Shanghai

Italy

Umberto Nobile
Partner, EY Italy
+39 028 0669 3744
umberto.nobile@it.ey.com
Milano

Alessia Pastori
Partner, EY Italy
+39 028 514 9363
alessia.pastori@it.ey.com
Milano

Zhuoqun Wang
Manager, EY Italy
+39 028 514 9481
zhuoqun.wang@it.ey.com
Milano

Liangyu Wu
Senior, EY Italy
+39 028 514 9355
liangyu.wu@it.ey.com
Milano

Luxembourg

Jingya Zhang
Assistant Director, EY Luxembourg
+352 42 124 8926
jingya.zhang@lu.ey.com
Luxembourg

Netherlands

Bas Leenders
Partner, EY Netherlands
+31 621 252 694
bas.leenders@nl.ey.com
Amsterdam

Yee Man Tang
Partner, EY Netherlands
+31 884 071 415
yee.man.tang@nl.ey.com
Amsterdam

Dolores van Dongen
Associate Director, EY
Netherlands
+31 629 083 734
dolores.van.dongen@nl.ey.com
Amsterdam

Yulai Xu
Senior Manager, EY Netherlands
+31 6 2125 2398
yulai.xu@nl.ey.com
Amsterdam

Stephanie Wong
Senior Manager, EY China
+31 6 2123 8031
stephanie-cm.wong@cn.ey.com
Beijing

Portugal

Luis Florindo
Executive Director, EY Portugal
+351 217 949 333
luis.florindo@pt.ey.com
Lisbon

Spain

Joan Tubau Roca
Partner, EY Spain
+34 9336 63725
joan.tubauroca@es.ey.com
Barcelona

Switzerland

Hubert Stadler
Partner, EY Switzerland
+41 79 769 6351
hubert.stadler@ch.ey.com
Zurich

Zoe Xiong
Manager, EY Switzerland
+41 79 858 6327
zoe.xiong@parthenon.ey.com
Zurich

India

Akhil Sambhar
Partner, EY India
+91 124 671 4223
akhil.sambhar@in.ey.com
Gurgaon

Ernyu Yin
Senior Manager, EY India
+91 120 671 7000
yin.yu@in.ey.com
Gurgaon

Middle East

Ivan Zoricic
Partner, EY Bahrain²
+973 1751 4768
ivan.zoricic@bh.ey.com
Manama

Aurelia Chen
Manager, EY UAE
+971 (0)508282269
aurelia.chen@ae.ey.com
Dubai

Francophone African countries

Jingjing Yu
Associate Director, EY France
+33 1 469 342 66
jingjing.yu@fr.ey.com
Paris

Nordics

Martin Cardell
Partner, EY Sweden
+46 70 3517 733
martin.cardell@se.ey.com
Göteborg

Yafen Geng
Manager, EY Sweden
+46 8 5232 5456
yafen.geng@se.ey.com
Göteborg

United Kingdom and Ireland Leader

Suwin Lee
Partner, EY UK
+44 20 7951 7952
slee1@uk.ey.com
London

UK

Angela Li
Partner, EY UK
+44 20 7951 8864
ali3@uk.ey.com
London

Jun Zhang
Director, EY UK
+44 20 7951 8749
jzhang@uk.ey.com
London

► Asia-Pacific

Greater China

Loletta Chow
Partner, EY Hong Kong
+852 2629 3133
loletta.chow@hk.ey.com
Hong Kong

Jesse Lv
Partner, EY China
+86 21 2228 2798
jesse.lv@cn.ey.com
Shanghai

Erica Su
Partner, EY China
+86 21 2228 2205
erica.su@cn.ey.com
Shanghai

Alex Zhu
Partner, EY China
+86 10 58 1 5 38 9 1
alex.zhu@cn.ey.com
Beijing

Andrew Choy
Partner, EY China
+86 10 5815 3230
andrew.choy@cn.ey.com
Beijing

Julie Hao
Partner, EY China
+86 10 5815 2805
julie.hao@cn.ey.com
Beijing

Soon Yen Chong
Partner, EY China
+86 21 2228 8789
soonyen.chong@cn.ey.com
Shanghai

Eric Chia
Partner, EY China
+86 21 22 28 3388
eric.chia@hk.ey.com
Shanghai

Lawrence Lau
Partner, EY HM
+86 21 2228 2816
lawrence.lau@cn.ey.com
Shanghai

Wood Zhang
Partner, EY HM
+86 10 5815 2086
wood.zhang@cn.ey.com
Beijing



Jane Yang
Partner, EY HM
+86 10 5815 3331
jane-sj.yang@cn.ey.com
Beijing

Yan Wang
Partner, EY China
+86 10 5815 4975
yan-wy.wang@cn.ey.com
Beijing

Sam Shiao
Partner, EY China
+86 10 5815 4709
sam.shiao@cn.ey.com
Beijing

Xing Hu
Partner, EY China
+852 2629 3438
xing.hu@hk.ey.com
Hong Kong

Alex Jiang
Partner, EY HM
+86 21 2228 2963
alex.jiang@cn.ey.com
Shanghai

Sky So
Partner, EY Hong Kong
+852 2849 9217
sky.so@hk.ey.com
Hong Kong

Ben Kwan
Partner, EY Hong Kong
+852 2849 9223
ben.kwan@parthenon.ey.com
Hong Kong

Roy Shao
Partner, EY China
+86 21 2228 2516
roy.shao@cn.ey.com
Shanghai

Lara Yu
Partner, EY China
+86 10 5815 3126
lara.yu@cn.ey.com
Beijing

Bryant Zhou
Partner, EY China
+86 21 2228 2062
bryant.zhou@cn.ey.com
Shanghai

Ho Sing Mak
Partner, EY China
+86 755 2502 8289
ho-sing.mak@cn.ey.com
Shenzhen

Judy Hou
Partner, EY China
+86 21 2228 2826
judy.hou@cn.ey.com
Shanghai

Alex Lu
Associate Partner, EY HM
+86 10 5815 3132
alex.lu@cn.ey.com
Beijing

Nina Zhao
Associate Director, EY HM
+86 10 5815 4954
nina.zhao@cn.ey.com
Beijing

Bianca Gao
Assistant Director, EY HM
+86 10 5815 3105
bianca.gao@cn.ey.com
Beijing

Oceania Leader
John Li
Partner, EY Australia
+61 2 9248 5008
john.li@au.ey.com
Sydney

Australia
Catherine Qian
Director, EY Australia
+61 2 8295 6896
catherine.qian@au.ey.com
Sydney

New Zealand
Andrew Taylor
Partner, EY New Zealand
+64 9 348 8038
andrew.taylor@nz.ey.com
Auckland

Ivan Gan
Senior Manager, EY New Zealand
+64 22 032 0737
ivan.gan1@nz.ey.com
Auckland

Japan
Xiao Wu
Director, EY Japan
+81 90 1283 3918
xiao.wu2@jp.ey.com
Osaka

South Korea
Jee Hoon Kim
Partner, EY Korea
+82 2 3787 6745
jee-hoon.kim@kr.ey.com
Seoul

ASEAN Leader
Yew Kiang Chan
Partner, EY Singapore
+65 6309 6564
yew-kiang.chan@sg.ey.com
Singapore

Cambodia
Sinratana Lan
Partner, EY Cambodia
+855 2321 7814
sinratana.lan@kh.ey.com
Phnom Penh

Indonesia
Peter Surja
Partner, EY Indonesia
+62 21 5289 4012
peter.surja@id.ey.com
Jakarta

Malaysia
Lay Keng Tan
Partner, EY Malaysia
+603 7495 8283
lay-keng.tan@my.ey.com
Kuala Lumpur

Myanmar
Tin Win
Partner, EY Myanmar
+951 371 293
tin.win@mm.ey.com
Yangon

Philippines
Fidela Francisca I Reyes
Partner, EY Philippines
+63 917 894 8204
fidela.t.isip-reyes@ph.ey.com
Makati

Jonathan T Bino
Partner, EY Philippines
+63 917 554 0847
jonathan.t.bino@ph.ey.com
Makati

Sri Lanka
Anoji De Silva
Partner, EY Sri Lanka
+94 112 463 500
anoji.de.silva@lk.ey.com
Colombo

Thailand
Su San Leong
Partner, EY Thailand
+662 264 9090
su-san.leong@th.ey.com
Bangkok

Vietnam
Truong Duc Le
Partner, EY Vietnam
+84 24 3211 6655
truong.duc.le@vn.ey.com
Hanoi

Owen Tsao
Director, EY Vietnam
+886 2 2757 8888, 65207
owen.tsao@vn.ey.com
Ho Chi Minh City



Notes

1. "EY US" refers to "Ernst & Young LLP", an EY global network ("EY") member firm in the United States
2. "EY Canada" refers to "Ernst & Young LLP", an EY member firm in Canada
3. "EY Trinidad and Tobago" refers to "Ernst & Young Services Limited"
4. "EY Israel" refers to "Kost Forer Gabbay & Kasierer"
5. "EY Jamaica" refers to "Ernst & Young Services Ltd"
6. "EY Mexico" refers to "Mancera, S.C."
7. "EY Brazil" refers to "Ernst & Young Assessoria Empresarial Ltda."
8. "EY Argentina" refers to "Pistrelli, Henry Martin y Asociados S.R.L."
9. "EY Bolivia" refers to "Ernst & Young (Auditoria y Asesoría) Ltda."
10. "EY Chile¹" refers to "Auditores Servicios y Asesorías Limitada"
11. "EY Chile²" refers to "EY Consulting SpA"
12. "EY Columbia" refers to "Ernst & Young S.A.S."
13. "EY Ecuador" refers to "Ernst & Young Ecuador E&Y Cia. Ltda."
14. "EY Peru" refers to "Ernst & Young Asesores Sociedad Civil de Responsabilidad Limitada"
15. "EY Venezuela" refers to "Mendoza, Delgado, Labrador & Asociados"
16. "EY France" refers to "Ernst & Young et Associés"
17. "EY UK" refers to "Ernst & Young LLP", an EY member firm in the United Kingdom
18. "EY Luxembourg" refers to "Ernst & Young S.A."
19. "EY Italy" refers to "Ernst & Young SLT"
20. "EY Turkey¹" refers to "Ernst & Young Kurumsal Finansman Danismanlik A.S."; "EY Turkey²" refers to "Kuzey Yeminli Mali Musavirlik ve Bagimsiz Denetim A.S."
21. "EY Netherlands" refers to "Ernst & Young Belastingadviseurs LLP"
22. "EY Belgium" refers to "Ernst & Young Special Business Services CVBA"
23. "EY Czech Republic" refers to "Ernst & Young Audit, s.r.o."
24. "EY Hungary" refers to "Ernst & Young Consulting Ltd"
25. "EY Kazakhstan" refers to "Ernst & Young LLP", an EY member firm in Kazakhstan
26. "EY Poland" refers to "Ernst & Young Usługi Finansowe Audyt spółka z ograniczoną odpowiedzialnością Polska sp. k." EY member in Poland
27. "EY Serbia" refers to "Ernst & Young d.o.o. Beograd", an EY member firm in Serbia
28. "EY South Africa" refers to "Ernst & Young Advisory Services Proprietary Limited"
29. "EY Germany¹" refers to "EY Corporate Solutions GmbH & Co.KG"; "EY Germany²" refers to "Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft"
30. "EY Greece" refers to "Ernst & Young (Hellas) Certified Auditors Accountants SA"
31. "EY Portugal" refers to "Ernst & Young S.A."
32. "EY Spain" refers to "Ernst & Young Servicios Corporativos, S.L."
33. "EY Switzerland" refers to "Ernst & Young AG"
34. "EY India" refers to "Ernst & Young LLP", an EY member firm in India
35. "EY Bahrain¹" refers to "Ernst & Young", an EY member firm in Bahrain; "EY Bahrain²" refers to "Ernst & Young Middle East"
36. "EY UAE" refers to "EY Consulting LLC"
37. "EY Denmark" refers to "Ernst & Young P/S"
38. "EY Sweden" refers to "Ernst & Young AB"
39. "EY Australia" refers to "Ernst & Young", an EY member firm in Australia
40. "EY New Zealand" refers to "Ernst & Young Limited"
41. "EY China" refers to "Ernst & Young (China) Advisory Limited"; "EY HM" refers to "Ernst & Young Hua Ming LLP"
42. "EY Hong Kong" refers to "Ernst & Young", an EY member firm in Hong Kong
43. "EY Indonesia" refers to "Kantor Akuntan Publik Purwantono, Sungkoro & Surja"
44. "EY Japan" refers to "Ernst & Young Tax Co."
45. "EY Korea" refers to "Ernst & Young Han Young"
46. "EY Malaysia" refers to "Ernst & Young Tax Consultants Sdn Bhd", an EY member firm in Malaysia
47. "EY Myanmar" refers to "UTW (Myanmar) Limited"
48. "EY Philippines" refers to "SyCip Gorres Velayo & Co."
49. "EY Singapore" refers to "Ernst & Young LLP", an EY member firm in Singapore
50. "EY Sri Lanka" refers to "Ernst & Young", an EY member firm in Sri Lanka
51. "EY Taiwan" refers to "Ernst & Young", an EY member firm in Taiwan
52. "EY Thailand" refers to "EY Office Limited"
53. "EY Vietnam" refers to "Ernst & Young Vietnam Limited"
54. "EY Cambodia" refer to "Ernst & Young (Cambodia) Ltd", an EY member firm in Cambodia





EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multi-disciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

All in to shape the future with confidence.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients, nor does it own or control any member firm or act as the headquarters of any member firm. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit ey.com.

© 2025 Ernst & Young, China.
All Rights Reserved.

APAC no. 03014953
ED None.

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice.

ey.com/en_cn/coin

Follow us on WeChat

Scan the QR code and stay up-to-date with the latest EY news.

